

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010**

TABLE OF CONTENTS

	Page
Cover Page	
Compliance Assurances for IDEA Grant Funds.....	1-2
Instructions to open Financial Calculation Pages.....	i
Instructions for students with Disabilities to Receive Special Education Services.....	ii
A. Students with Disabilities to Receive FAPE Services by the School System.....	
B. Options to be Provided.....	4
C. Financial Information.....	
1. Permissive Use of Funds & Worksheets.....	5
2. Estimated Expenditures.....	6-13
3. Estimated Expenditure Summary.....	14
4. Part B/Preschool Equipment	15
5. Line Item Justification for the Expenditure of IDEA, Part BI (Attach as needed).....	
6. Line Item Justification for the Expenditure of Preschool (Attach as needed).....	
7. Justification Page	
8. Non-Supplanting/Maintenance of Effort.....	16
D. Cooperative Agency Agreement for IDEA, Part B	17
E. Cooperative Agency Agreement for IDEA, Preschool.....	18
Appendix.....	19

NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

LEA:

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	35	215			35	215	12	56				2		2
Blind		4			0	4								
Deaf-Blindness					0	0								
Deafness	1	4			1	4		1						
Developmental Delay	88	70			88	70	25	25				1		1
Emotional Disturbance		104			0	104		30						
Hearing Impairments	2	41			2	41		1						
Intellectually Gifted		927			0	927						1		1
Language Impairments	98	810			98	810	17	27				4		4
Mental Retardation		122			0	122		59						
Multiple Disabilities	4	27			4	27	3	17						
Orthopedic Impairments	2	21			2	21	1	9						
Other - Functional Delay		95			0	95		5						
Other - Health Impairments	12	625			12	625	6	42				2		1
Specific Learning Disabilities		1420			0	1420		26				4		2
Speech Impairment	118	625			118	625	3					14		14
Traumatic Brain Injury	1	6			1	6		2						
Visual Impairments	1	10			1	10	1	1						
TOTAL	362	5126	0	0	362	5126	68	301	0	0	0	28	0	25
Grand Total					5488									

B.1 OPTIONS TO BE PROVIDED AGES 3 – 5*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
18	215	10	20	35		100	1		1	400

B.2 OPTIONS TO BE PROVIDED AGES 6 -21*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
355	1732	1375	615	654	27	315	62		23	5158

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☒ **Yes** ☐ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ **Yes** ☒ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☐ **Yes** ☒ **No** **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

Complete this form if Item A, Page 5 is marked "yes".

LEA: Sumner County

A. Use of IDEA Funds as Local Funds

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess.

Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) or the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year.

Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above.

Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

1.	Estimated/final IDEA allocation for this year:	\$	<u>11,307,422.86</u>
2.	Actual IDEA final allocation for last year:	\$	<u>4,981,114.00</u>
3.	Difference (line 1 – line 2) if >0:	\$	<u>6,326,308.86</u>
4.	Line 3 X 50%	\$	<u>X.50</u>
5.	Maximum available for use as local funds:	\$	<u>3,163,154.43</u>
6.	Amount used if less than line 5:	\$	<u>3,079,204.22</u>

If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:

7.	Amount given in line 6:	\$	<u> </u>
8.	Subtract amount to be spent on page 5C:	\$	<u> </u>
9.	Amount available for Item "A" to use as local funds:	\$	<u> </u>

BUDGET AND JUSTIFICATIONS
IDEA Funds To Be Used As Local Funds

Account No	Expenditure Account Name	FTE	Amount Budgeted
71100 722	Regular Instruction Equipment		300,000
72210 189	Other Salaries and Wages	25	1,915,684.22
72210 201	Social Security		33,077
72210 204	State Retirement		34,251
72210 206	Life Insurance		1,077
72210 207	Medical Insurance		72,000
72210 208	Dental Insurance		6,000
72210 212	Employer Medicare		7,736
72210 355	Travel		50,000
72210 399	Other Contracted Services		63,825
72210 499	Other Supplies and Materials		234,400
72210 524	In Service and Staff Development		250,000
72210 790	Other Equipment		25,000
76100 799	Other Capital Outlay		86,154
	TOTAL		3,079,204.22

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED:

Account No.	Expenditure Item	Justification
71100 722	Regular Instruction Equipment	Computer hardware and Software (Parent Portal) Impact Aid Both Title 1A and Title IID types of activities will be addressed here. Purchases will first be focused on computer hardware and software that will be used to address student needs in reading, language arts, and math across all grade levels. Of particular concern is closing subgroup achievement levels at the middle school level in mathematics. Additionally, Parent Portal software is proposed for as a part of a Title IA type activity related to parent involvement. The proposed software will allow parents to access their children's grades, attendance, and discipline records online at all times. Such access will provide parents with up-to-date information which will be useful to them in staying current with their child's school performance. This will allow parents to follow school performance on a daily basis and to be in touch with the school if needs emerge which require urgent attention.
72210 189	Other Salaries and Wages	Academic Coaches Impact Aid Title IIA activities support improvements in teacher quality. Particular professional development with the teachers is emphasized to assist teachers in maximizing student achievement. The hiring of academic coaches will allow the schools to emphasize job-embedded, ongoing, sustained professional development especially in the areas of literacy and numeracy at the elementary, middle, and high school levels. Additionally, the integration of instructional technology into classroom instruction will be facilitated by these coaches. The overall goal of this instructional coaching program is to maximize the teacher effect on student performance. This activity encompasses salaries and related benefits for academic coaches.
72210 201	Social Security	Fringe benefits for above salaries
72210 204	State Retirement	Fringe benefits for above salaries
72210 206	Life Insurance	Fringe benefits for above salaries
72210 207	Medical insurance	Fringe benefits for above salaries
72210 208	Dental Insurance	Fringe benefits for above salaries
72210 212	Employer Medicare	Fringe benefits for above salaries

72210 355	Travel	Impact Aid To support the Title IIA type activity with instructional coaches, their mileage will be reimbursed at the approved local rate as they travel by car from school to school, to coach training events, and to workshops and conference.
72210 399	Other Contracted Services	Impact Aid Because of the change in math curriculum standards approved by the TN Board of Education to become effective in SY 09-10, the level of difficulty for middle and high school math courses has increased. Course content, sequence, pace and strategies must be adjusted to maximize teacher preparation to assist students in achieving such high standards. Title IIA types of activities to enhance teacher readiness and retention in math will be structured to utilize contract consultants in math education from two area universities. Services will include student and school level assessment data analysis, detailed training and support for math team leaders and department chairs, and leading professional development events for math teachers in grades 6-12.
772210 499	Other Supplies and Materials	Impact Aid To narrow/or close subgroup achievement gaps pursuant to the goal of NCLB especially Title IA, efforts to differentiate instruction for all types of learners must be supported K-12 with a wide and varied array of materials and supplies in the classrooms. Academic coaches will work hand-in-hand with teachers to identify useful, current materials and supplies which will enable them to carry on brain compatible activities which will address the needs of diverse learners as emphasized in Title IA types of activities.
72210 524	Inservice/Staff Development	Impact Aid Both the intent of Title IA to meet the needs of diverse learners and of Title IIA to maximize teacher effectiveness speak to the need to offer high quality professional development to teachers engaged in efforts to strengthen their teaching and increase student learning. The range of offerings in this code will address the academic and behavioral needs of students in all subgroups particularly those where gaps in performance are noteworthy. Additionally, coaches, school administrators, instructional supervisors, and licensed support staff will receive training utilizing these finds. Training may occur on school sites, in district-sponsored events and locations, or at off-site locations. All events offered will focus on maximizing student performance.

72210 790	Other Equipment	Impact aid Title IID emphasizes the opportunities for enhanced student performance and improved classroom instruction through the use of technology. Expenditures in this category will provide technology tools for academic coaches to model exemplary instructional, managerial, and administrative practices to teachers.
7 6100 799	Other Capital Outlay	Impact Aid Title III focuses on supportive efforts to enhance learning opportunities for students for whom English is a second language. In order to provide more intensive concentrations of instructional time and talent to ELL students in the more rural areas of the LEA, the purchase of a school bus to provide transportation to one Portland elementary school and one to Portland Middle School is proposed here. Concentrating ELL students in a single K-5 school and a single 6-8 school will enable the ELL teachers to spend more time teaching during the student day and less time traveling thus making better use of their instructional day.

C. FINANCIAL INFORMATION

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
71150	INSTRUCTION (71000) ALTERNATIVE INSTRUCTION PROGRAM (71150)						
116	Teachers	811,873	19.4				
117	Career Ladder Program	5,000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants	133,187	10	13,247.0	1		
189	Other Salaries & Wages (Specify)	176,475	13				
195	Certified Substitute Teachers	4,900	N/A				
198	Non-Certified Substitute Teachers	3,968	N/A				
201	Social Security	69,260	XXXXXXX	821.0	XXXXXXX		XXXXXXX
204	State Retirement	93,814	XXXXXXX	1,753.0	XXXXXXX		XXXXXXX
206	Life Insurance	2,083	XXXXXXX	35.0	XXXXXXX		XXXXXXX
207	Medical Insurance	279,411	XXXXXXX	8,994.0	XXXXXXX		XXXXXXX
208	Dental Insurance	12,176	XXXXXXX	323.0	XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	16,463	XXXXXXX	192.0	XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts with other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXX		XXXXXXX		XXXXXXX
356	Tuition		XXXXXXX		XXXXXXX		XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
429	Instructional Supplies & Materials	12,400	XXXXXXX	1,400.0	XXXXXXX		XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)	7,160	XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
71150	TOTAL EXPENDITURES	1,628,170	XXXXXXX	26,765.0	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

LEA: Sumner County

C. FINANCIAL INFORMATION
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	6,210,565	153	321,728	3.5	500	0.05
117	Career Ladder Program	80,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	14,250	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	208,015	3.5				
162	Clerical Personnel						
163	Educational Assistants	1,830,614	157.5	1,379,975	130.5	59,433	6
171	Speech Pathologist	1,403,528	28.5	91,380	2.05	500	0.5
189	Other Salaries & Wages (Specify)	719,056	49.4	656,052	17.51		
195	Certified Substitute Teachers	37,434	N/A	2,200	N/A		
198	Non-Certified Substitute Teachers	196,213	N/A	12,800	N/A		
201	Social Security	652,680	XXXXXXXX	152,776	XXXXXXXX	3,747	XXXXXXXX
204	State Retirement	848,866	XXXXXXXX	298,535	XXXXXXXX	7,940	XXXXXXXX
206	Life Insurance	15,538	XXXXXXXX	2,436	XXXXXXXX	50	XXXXXXXX
207	Medical Insurance	2,766,811	XXXXXXXX	1,094,459	XXXXXXXX	15,599	XXXXXXXX
208	Dental Insurance	89,308	XXXXXXXX	34,935	XXXXXXXX	1,080	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	154,075	XXXXXXXX	35,730	XXXXXXXX	876	XXXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	220,951	XXXXXXXX	50,424	XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services -		XXXXXXXX	2,585	XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers -		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)	22,404	XXXXXXXX	3,000	XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	49,277	XXXXXXXX	177,041.98	XXXXXXXX	50.34	XXXXXXXX
449	Textbooks	25,000	XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)	5,440	XXXXXXXX	3,500	XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)	11,523	XXXXXXXX	2,632	XXXXXXXX		XXXXXXXX
725	Special Education Equipment	10,000	XXXXXXXX	40,000	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	15571548	XXXXXXXX	4,362,188.98	XXXXXXXX	89,775.34	XXXXXXXX

Special Education Expenses Only

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000)						
	SPECIAL EDUCATION PROGRAM						
105	Supervisor/Director	439,698	6	82,142	1.04		
117	Career Ladder Program	14,000	XXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
124	Psychological Personnel	442,823	9	449,989	9.06		
127	Career Ladder Extended Contracts	2,000	XXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
135	Assessment Personnel						
161	Secretary(s)	71,563	2	2,683	0.09		
162	Clerical Personnel	66,378	4	1,473	0.09		
171	Speech Pathologist (Supervisory)	70,084	1				
189	Other Salaries & Wages (Specify)	78,123	1	79,741	1.89		
196	In-Service Training		XXXXXXX	1,200	XXXXXX		XXXXXX
201	Social Security	73,449	XXXXXXX	38,268	XXXXXX		XXXXXX
204	State Retirement	91,051	XXXXXXX	45,371	XXXXXX		XXXXXX
206	Life Insurance	1,936	XXXXXXX	946	XXXXXX		XXXXXX
207	Medical Insurance	172,879	XXXXXXX	99,279	XXXXXX		XXXXXX
208	Dental Insurance	5,465	XXXXXXX	4,040	XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXX		XXXXXX
212	Employer Medicare	17,178	XXXXXXX	8,911	XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXX		XXXXXX		XXXXXX
307	Communication	3,080	XXXXXXX	750	XXXXXX		XXXXXX
308	Consultants	10,100	XXXXXXX	5,000	XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXX		XXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXX		XXXXXX		XXXXXX
348	Postal Charges	300	XXXXXXX	300	XXXXXX		XXXXXX
355	Travel	104,626	XXXXXXX	4,460	XXXXXX		XXXXXX
399	Other Contracted Services (Specify)		XXXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)	7,800	XXXXXXX	3,000	XXXXXX		XXXXXX
524	In-Service/Staff Development	17,900	XXXXXXX	14,212	XXXXXX		XXXXXX
599	Other Charges (Specify)	4,810	XXXXXXX	4,000	XXXXXX		XXXXXX
790	Other Equipment (Specify)		XXXXXXX	1,000	XXXXXX		XXXXXX
72220	TOTAL EXPENDITURES	1,695,243	XXXXXXX	846,765	XXXXXX	0	XXXXXX

Special Education Expenses Only

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
727 10	SUPPORT SERVICES (72000)						
	STUDENT TRANSPORTATION (72700)						
	TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers	380,957	28	32,975	2.08		
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)						
196	In-Service Training						
201	Social Security	23,619	XXXXXXX	2,044	XXXXXXX		XXXXXXX
204	State Retirement	50,896	XXXXXXX	4,363	XXXXXXX		XXXXXXX
206	Life Insurance	213	XXXXXXX	133	XXXXXXX		XXXXXXX
207	Medical Insurance	20,259	XXXXXXX	17,989	XXXXXXX		XXXXXXX
208	Dental Insurance	576	XXXXXXX	230	XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	5,524	XXXXXXX	478	XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts with Other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts with Private Agencies		XXXXXXX		XXXXXXX		XXXXXXX
313	Contracts with Parents		XXXXXXX		XXXXXXX		XXXXXXX
314	Contracts with Public Carriers		XXXXXXX		XXXXXXX		XXXXXXX
315	Contracts with Vehicle Owners		XXXXXXX		XXXXXXX		XXXXXXX
329	Laundry Service		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
338	Maintenance & Repair Service -		XXXXXXX		XXXXXXX		XXXXXXX
340	Medical & Dental Services		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
351	Rentals		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
412	Diesel Fuel		XXXXXXX	500	XXXXXXX		XXXXXXX
418	Equipment & Machinery Parts		XXXXXXX		XXXXXXX		XXXXXXX
424	Garage Supplies		XXXXXXX		XXXXXXX		XXXXXXX
425	Gasoline		XXXXXXX		XXXXXXX		XXXXXXX
433	Lubricants		XXXXXXX		XXXXXXX		XXXXXXX
450	Tires & Tubes		XXXXXXX		XXXXXXX		XXXXXXX
453	Vehicle Parts		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
701	Administration Equipment		XXXXXXX		XXXXXXX		XXXXXXX
729	Transportation Equipment		XXXXXXX		XXXXXXX		XXXXXXX
727 10	TOTAL EXPENDITURES	482,044	XXXXXXX	58,712	XXXXXXX	0	XXXXXXX

Special Education Expenses Only *FTE Positions: Full time equivalency – use two decimals

C. FINANCIAL INFORMATION (continued)
3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	1,628,170	26,765	
71200	Special Education Program	15,571,548	4,362,188.98	89,775.34
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	1,695,243	846,765	
72410	Office of Principal			
72710	Transportation	482,044	58,712	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	88,766.00	1,517.00
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	(3,079,204)	XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
TOTAL EXPENDITURES		19,377,005	5,383,196.98	91,292.34

Indirect Cost Rate: 1.69%

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.
Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sumner County

Alternative Instruction Program

	Acct. No. 71150	Description	Justification	
	116	Teachers	Salaries for SE teachers working with students placed in the alternative program	
	128	Homebound Teachers	Salaries for SE teachers working with homebound SE students	
	162	Clerical Personnel	Salary of clerk to provide SE instructional support	
x	163	Educational Assistants	Salaries for EAs working with SE students	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	311	Contracts with other School Systems	Contract with:	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford them	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE alternative classroom	
	449	Textbooks	To pay cost of supplementary SE textbooks	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sumner County

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
X	171	Speech Pathologist	To pay for SE speech pathologist	
X	189	Other Salaries & Wages (Specify)	To pay for nurse, OTs, PTs, COTAs, job coaches, DBS trainers, technology trainers, social workers, technology support specialist, transition coach and a BCBA (Board Certified Behavior Analyst).	
X	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
X	312	Contracts with Private Agencies	Contract with: SLP, League for the hearing impaired, individual counselors, school psychologist, audiologist, preschool childcare slots, private evaluators, and social worker and school psychologist interns.	For: counseling, specialized evaluation, speech/language services, interpreters, student evaluations, stipends for interns, audiologist evaluations and support, services for preschoolers
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
X	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	

	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers
X	399	Other Contracted Services (Specify)	To pay for unique student supplies, student insurance, and misc student supplies
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom
	449	Textbooks	To purchase supplementary textbooks for SE students
X	499	Other Supplies & Materials (Specify)	
	535	Fee Waivers	To pay fees for SE students that cannot afford them
X	599	Other Charges (Specify)	Child Check activities, maintenance agreements, transportation to special events for students, soft surface for preschools, barcode labels, parent pamphlets for parents of preschool students, installation and calibration of audio equipment,
x	725	Special Education Equipment *	The expectation is that no single item will exceed \$5,000. Monies will be used to buy computers, ac devices, OT/PT equipments, audiological equipment or other items that are needed to serve students w/disabilities that are over \$100 w/a life expectancy of more than 3 years

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sumner County

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
x	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
x	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
x	161	Secretary(s)	To pay salary of SE secretary	
x	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
x	189	Other Salaries and Wages (Specify)	To pay for a technology tech and technician support personnel for staff	
x	196	In-Service Training	Pay for training of SE support staff	
x	201	Social Security	Fringe benefits for above personnel	
x	204	State Retirement	Fringe benefits for above personnel	
x	206	Life Insurance	Fringe benefits for above personnel	
X	207	Medical Insurance	Fringe benefits for above personnel	
X	208	Dental Insurance	Fringe benefits for above personnel	
	210	Unemployment Compensation	Fringe benefits for above personnel	
X	212	Employer Medicare	Fringe benefits for above personnel	
	299	Other Fringe Benefits (Specify)		
X	307	Communication	SE communication costs	
X	308	Consultants	To pay consultants	For:Consultants working w/ staff providing services for autistic students and other low incidence populations, providing guidance and understanding of the transition process w/the focus at the middle school and secondary level, to work with coaches, consulting teachers and coordinators
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
X	348	Postal Charges	To pay for postal charges for SE programs	
X	355	Travel	Travel for SE support Staff	For:SLPs, school psychologist, consulting teachers, coordinators, supervisor, OTs, PTs, COTAs, PTAs, and other special education support staff for travel to provide services or support for students w/ disabilities or support to teachers

				and to attend PD activities within the county.
	399	Other Contracted Services (Specify)		
X	499	Other Supplies & Materials (Specify)	Consumable office supplies, paper, ink cartridges	
X	524	In-Services/Staff Development	Staff development for SE support staff	
X	599	Other Charges (Specify)	To pay for food and refreshments for parent, PD, preschool and various other committees and activities that are related to special education. printing, service contracts, Child Check activities, advertising,	
x	790	Other Equipment (Specify)	Office equipment: none of which is expected to exceed \$5,000.	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sumner County

Transportation

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
x	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages (Specify)	
	196	In-Service Training	In-service training for approved special education personnel above
x	201	Social Security	Fringe benefits for approved personnel above
x	204	State Retirement	Fringe benefits for approved personnel above
x	206	Life Insurance	Fringe benefits for approved personnel above
x	207	Medical Insurance	Fringe benefits for approved personnel above
x	208	Dental Insurance	Fringe benefits for approved personnel above
	210	Unemployment Compensation	Fringe benefits for approved personnel above
x	212	Employer Medicare	Fringe benefits for approved personnel above
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	311	Contract with Other School Systems (Specify)	
	312	Contracts with Private Agencies (Specify)	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
	351	Rentals	
	355	Travel	
	399	Other Contracted Services (Specify)	
x	412	Diesel Fuel	To pay fuel for buses
	418	Equipment and Machinery Parts	For special education purchased vehicles
	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
	433	Lubricants	For special education purchased vehicles
	450	Tires and Tubes	For special education purchased vehicles
	453	Vehicle Parts	For special education purchased vehicles
	499	Other Supplies & Materials (Specify)	

	511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development	Staff Development for above approved special education personnel
	599	Other Charges (Specify)	
	701	Administration Equipment	
	729	Transportation Equipment	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
PRESCHOOL GRANT

LEA: Sumner County

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
x	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
x	163	Educational Assistants	To pay for SE educational assistants	
x	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
x	201	Social Security	Fringe benefits for above salaries	
x	204	State Retirement	Fringe benefits for above salaries	
x	206	Life Insurance	Fringe benefits for above salaries	
x	207	Medical Insurance	Fringe benefits for above salaries	
x	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
x	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	<u>\$17,700,480</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>5,324</u>
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$ 3,324.66</u>

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	<u>\$18,325,273.17</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>5,472</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$ 3,348.92</u>

c. Expenditures for 2008-2009 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$21,840,613</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	<u>5,466</u>
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	<u>\$ 3995.72</u>
4. System's total net enrollment (All Students)	<u>26,489</u>
	<u>20.63%</u>
Percentage of S.E. Students (Divide c.2 by c.4)	

<i>DOE USE ONLY</i>
\$
\$

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds) \$19,377,005

*** NOTE: If c.1. and c.3 are less than b.1 and b.3.** , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.